

Article - Tax - General

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§2-1103.

After making the distributions required under §§ 2-1101 and 2-1102 of this subtitle, the Comptroller shall distribute:

(1) the remaining motor fuel tax revenue from aviation fuel to the Transportation Trust Fund;

(2) all remaining motor fuel tax revenue, equal to the average percentage by which the motor fuel tax rate exceeds 18.5 cents per gallon, not including revenue attributable to an increase in the motor fuel tax rates under § 9-305(b) of this article or revenue attributable to the sales and use tax equivalent rate imposed under § 9-306 of this article, to the Gasoline and Motor Vehicle Revenue Account in the Transportation Trust Fund;

(3) revenue attributable to an increase in the motor fuel tax rates imposed under § 9-305(b) of this article to the Transportation Trust Fund; and

(4) revenue attributable to the sales and use tax equivalent rate imposed under § 9-306 of this article to the Transportation Trust Fund.

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